Representatives was adhered to, but foltess the Senate had a large share in perfecting the legislation. For example the Senate mode, 676 Senate made 676 amendments in the House bill and of this number the House conferees accepted 427 absolutely and 97 more with modifications, leaving only 151 from which the Senate receded.

The general trend of the Senate amendments was in the direction of reduce Expressed in percentage the Senate bill when reported reduced duties 27.64 below the existing law and 4.22 per cent. below the House bill as it had come to the Senate.

The result of the conference report has been a slight increase of the ad valorem rate of duty carried by the bill, but the net result is below the average ad valoren first time in the history of tariff legislation the Senate has gone on record favor of lower duties in a tariff bill than those adopted by the House.

The most important features of the new bill are those which led to the greatest struggle in both the Senate and House Democratic caucuses. They related to the free listing of wool and of sugar. Except for the strong insistence of President Wilson it is likely that the Senate would have restored a revenue duty on both wool and sugar. Raw wool will go on the free list December 1 and sugar will be free after May 1, 1916.

The New Sugar Duties.

The existing duties on sugar under the Payne-Aldrich law will continue until March 1, 1914, then the lower rates carried by the new law will becom effective and continue until May 1, 1916, after which date sugar will go on the free list automatically. All other rates in the bill will go into effect as soon as it is signed.

In restoring to the free list alizarir dead or creosote oil, anthracine and anthracine oil, the Senate followed the existing law, which gives to the manufacturers of certain textiles the benefits of free dyes used in the industry. The House had made them dutiable for revenue purposes. The Senate made them free on the theory that the textile products had been made to pay less duty and that the manufacturers should have the raw materia

The cychides were transferred to the free list because they are used largely in mining and are raw material for other American industries. Both the Senate and House agreed that tanning materials, such as extracts, should go upon the free list because the products of the tanneries, sole leatner and other leathers of the coarser kind that enter into the manufactur of boots and shoes, harness and

The Democrats put cements and other building material, including lumber and

re, were put on the free list. Automobiles will pay about 30 per cent. which was a reduction of one-third from the House rate. Cattle, sheep and all domestic animals suitable for food, and wheat, flour and eggs were put on the free list. This was to conform with the

tariff policy of reducing the cost of living. The authors of the bill expect to raise a revenue of \$16,000,000 in excess of expenditures for the first year and afterward

GARRISON TIRED OF CELL

May Answer Speaker's Question if He Gets Chance.

of the Assembly of the limits of the same post, and the two men were again Albany county penitentiary, where he has brought into close contact with each

John T. McDonough and Gilbert S. Pos Justice Cochrane dismissing an applica-Garrison is tired of imprisonment. His friends say he is willing now to answer

LEW FIELDS ENJOINED.

Prohinan Saya Comedy Scene Is

Taken From Movie Piece He Owns An order was issued by Judge Hough in the United States District Court yes-terday requiring Lew Fields to abandon porarily his catch scene in the musical ledy "All Aboard," which is about to on the road after a three months at the Forty-fourth Street Theatre. The scene in question is laid in a rural district of California and depicts the fear of the residents that a troop of moving picture actors representing a Japanese army are a real invading force.

The injunction was asked for by Charles Frohman, who asserts that the idea is taken from the principal scene in the "Girl on the Film." the American

the copyright suit is in progress unless Fields puts up a bond big enough to cover any damages that Frohman may prove. The injunction is to continue while

ONE DEAD IN AUTO SMASH.

Railroad Superintendent Badly Hurt in Jersey Accident.

MORRISTOWN, N. J., Sept. 29 .- In collision here late to-night between the automobile in which they were riding and a car of the Morris County Traction Com pany Ira Meslar, superintendent of the Morristown and Erie Railroad, whose home is in Morristown, was badly injured and his son-in-law, James H. Williams, also of this place, was instantly killed.

The accident happened near Speedwell The automobile crashed into the trolley car and was overturned and the occupants automobile skidded as it came down hill

round a sharp curve. Mr. Meslar was taken to Memorial Hop tal, where it is stated that his condition is serious. One of his hips is frac-tuked and it is believed he is internally

GAYNOR MEMORIAL OCT. 9.

Committee Decides to Hold Meeting

in Carnegie Hall. Fifteen members of the honorary me morial committee appointed by Mayor Kline to attend the funeral of the late Mayor Gaynor decided at a meeting in to City Hall yesterday to hold th memorial meeting for the late Mayor at Carnagle Hall on Thursday evening, October 9.

Kline was elected honorary chairman of the memorial committee. It was the sentiment that a permanent monument should be erected and that an organised movement to cellect funds for this purpose be begun immediately.

A tional requirement that bills raising BRYAN WILL DIG INTO SULZER WINS IN

Benson to Be Brought From Rome to Explain Accusations Against Wheeler.

GASOLENE CHARGES FAIL

Trouble Is Said to Have Started Over a Woman in St. Petersburg.

WASHINGTON, Sept. 29.-Alexander Benson, second secretary of the Ameri can Embassy at Rome, will be sun to Washington by Secretary of State Bryan as a result of the thorough investi gation of conditions in the embassy which the State Department is making after the charges preferred against Pos Wheeler, first secretary of the embassy. It is probable also that other members, of the embassy staff will be ordered to Washington to explain what part if any Mr. Sweet asked the Governor to sign they have had in the petty scandal and Mr. year. It is already certain that even if resignations are forthcoming there will be a complete change of personnel at

the Rome embassy. These disclosures came to-day after the arrival here of Post Wheeler, who was Friday."

peremptorily summoned to Washington The because of charges preferred by American citizen that Mr. Wheeler had veto" seen guilty of gross abuses of the privilege accorded him by the Italian Gov- against it. ernment, as a diplomatic officer, of importing gasolene into Italy without payment of duty. The insinuation has been made that Mr. Wheeler imported more than he could use and disposed of the greater part of it at a profit.

Since he was summoned to Washington have a much ordered as the country of the coun

as abuses of the customs exemption privileges are concerned. The Italian Government and ex-Ambassador O'Brien have of his employees, Effingham Sutton, testigard that Mr. Wheeler was innocent of recently that the charges would prove such impropriety as has been attributed to him and many of his friends asserted here disastrous to those responsible for them.

Idea that the account was William Sulzer's, but this answer was struck out because, like Mr. Fuller, Mr. Sutton knew only what Mr. Gray had told him.

Probably Melville B. Fuller, of Marsie

Investigator Sees Wheeler.

shingles upon the free list. Pig iron and ferromanaganese, billets and ingots for railway wheels, together with antimony one were put on the free list. see Mr. Malone to-morrow. It became known later through other sources that the attention of the Department is not so much concerned with charges against Mr. Wheeler as with the conditions existing

bers of the service can be found available to supply their places.

It is admitted that the personal relational relations agrees to testify agreeable situation. The enmity between the two men, who are not on speaking terms, is said to have originated in an incident involving a woman that occurred at a hotel in St. Petersburg when both were attached to the American Embassy

ALBANY, Sept. 29.—Counsel for James
C. Garrison have advised him that he may answer the question put by Speaker Smith of the Assembly on the night of his arrest if he wants to secure his release from the

be brought before that recently been reduced by the Italian Gov- the Governor's name. erament

Wheeler Had Gasolene Left.

Then arose the rumor that Mr. Wheeler. the first man to apply moort gasolene since the reduction was Ministry of Finance of abusing the privi-lege allowed him. As a matter of fact his application was the first Mr. Whe der

wheeler, and he on this occasion made a occasion made a

personal enmittes and intrigues This the State Department now will do and the examination of Mr. Wheeler is expected to prove only the preliminary of long inquiry, which, it seems certain, will result disastrously for some one, if the responsibility for existing conditions can

AEROS FOLLOW SUBMERSIBLE.

Manceuvres of African Coast Provi Complete Success. Special Cable Despatch to THE SUN

COURT RULINGS

had voted on the primary bill and how h posed to vote on it in the extra sess of the Legislature. Then the Governo on the Assemblyman's arm and said:

Sweet for the prosecution tried to get him to say how he voted in the extra sessio and how badly needed was the \$50,00 bridge which his bill called for, but Judge Cullen shut down on that. The Judge said that this court cannot consider lation except from the point of view, is it

"The gist of this article [Impeachme not relate to whether the bill was unwise but whether there was any bargaining

ence with the Governor's defence o lack of defence?" inquired Judge Cullen.

The other witness from the Asset Spencer G. Prime 2d. swore that he heard Gov. Sulzer say, "You for me; I for you" to Senator Emerson when he and

son, according to the witness: "You voted against my direct primar, Go home and read the bill and come back

The prosecution expected to get mony as to other "corrupt use of the power from Assemblyman Patrie and others, but Judge Cullen ruled

prokers, reported his Frawley committee Since he was summoned to Washing-ton, however, much evidence has been laid only by hearsay whose account this really before the State Department to show that was. His partner, John Boyd Gray, knew Wheeler was accused unjustly so far for sure, he said. Mr. Fuller was certain

& Fuller, will be on the stand most of to-

of the Lieutenant-Commander L. M. Josephthal, structed to go to the Brooklyn office.

Colwell in Sanitarium.

Judge Herrick of the defence caused stir early this afternoon by announcing

He agrees to testify, Judge Herrick ions between Wheeler and Benson are to says, under guarantee that he will not be

> said. "and if we can get him within this, was not. State we shall place him upon the stand." The impeachment lawyers said they would think over the offer. They want Colwell as their own witness, but haven't well.

"Did you say to any man that to your knowledge votes were purchased for the passage of the impeachment resolution." Wheeler applied for the usual permassion to bring in gasolene free of duty. He desired this, he said, for use in his own car. He applied for 22,000 liters, The Assembly will meet a week from tonight and the matter of Garrison's submission cannot be brought before that the submission cannot be brought before that the submission cannot be brought before that the surface of Mr. Benson ness either by the prosecution or the defence, unless on rebuttal. Two handwriting experts from New York are here for the prosecution, to be called as a witness either by the prosecution or the defence, unless on rebuttal. Two handwriting experts from New York are here for the prosecution, to be called as a witness either by the prosecution or the defence, unless on rebuttal. Two handwriting experts from New York are here for the prosecution, to be called as a witness either by the prosecution or the defence, unless on rebuttal. Two handwriting experts from New York are here for the prosecution, to be called as a witness either by the prosecution or the defence, unless on rebuttal. Two handwriting experts from New York are here for the prosecution, to be called as a witness either by the prosecution or the defence, unless on rebuttal. Two handwriting experts from New York are here for the prosecution, to be called as a witness either by the prosecution or the defence, unless on rebuttal. Two handwriting experts from New York are here for the prosecution, to be called as a witness either by the prosecution or the defence, unless on rebuttal. Two handwriting experts from New York are here for the purpose of showing later that these certificates were numbered C 25824 for 100 shares and C 24602 for the other hundred C 25824 for 100 shares and C 24602 for the other hundred C 25824 for 100 shares and C 24602 for the other hundred C 25824

SULZER BROKERAGE

this application was the first Mr. Whe sign had made, and it has since been shown that of the amount allowed him he used two-thirds and still has the remainder.

The rumor reached Washington through the unnamed American and Ambassador O'Brien was asked to investigate. The Ambassador had received previously from the Italian Government assurance that no such suspicions were harbored against Mr.

or a housecleaning and an elimination william Sulzer and Louis A. Sarecky had

gave substantially the same testimony he did to the Frawley committee, but he was not allowed to say to whom account No. 500 belonged. Before the Frawley body it was brought out that it was Will-

It was shown by Mr. Fuller's testi-mony that account No. 500 was opened on October 21, 1912. It is still open, though there have been no transactions since

Special Cable Despatch to The Sun.

Bizerta, Sept. 29.—The maneuvres of the French aeroplanes and submersibles here have been no transactions since there have been a complete success for the former, which followed the submersibles former, which followed the submersibles of the firm for lots of Big Four stock. The transactions were as follows: Bought transactions were as follows: Bought transactions were as follows: Bought transactions since the grant of the defence. He said: "This is plainly distinguishable from the other case it was transactions were as follows: Bought to show these other contributions to show the scienter, as it is called, of the respondent—to show that it did not happen by accident. The cases were the firm for lots of Big Four. Received in cash for credit of account No. 5001

Sulzer's Statement of July 30 Put in Evidence Before Court

Gov. Sulzer on July 30 issued a statement declaring that he was so busy making speeches during his campaign for the Governorship that he did not have time to keep an account of contributions to his campaign fund and consequently depended upon the word of others for information as to the names of the donors and the respective amounts given. He said

"My attention has been called to the article in this morning's newspapers to the effect that Mr. Schiff contributed \$2,500 to my campaign fund; that I had \$25,000 to my credit in the bank before I was nominated for Governor and \$100,000 in the bank after I was elected, and various other matters in connection with my campaign for the Governorship.

"Most of the stuff is false and I demand that the Frawley committee produce everything they have in connection with the matter. I have nothing to conceal. I court the fullest publicity about this matter. The truth will not hurt me or deter me from going ahead to bring the State grafters to justice.

"I did not know that Mr. Schiff had sent a check to a friend for \$2,500 until I was threatened about it last May. The Frawley committee should produce this check. It was not sent to me or made to my order, and the man who got it will tell all about it at the proper time."

Active Until Election.

November 4, 1912, 100 more shares off November 4, 1912, 100 more shares of Big Four were bought for account of No. 500. These were paid for in cash, \$5,512.50 being the sum required. On November 25 the firm sold a bond for the account for \$1,000.

The next witness was Effingham E. Sutton, a prother-in-law of Mr. Gray and

Sutton, a brother-in-law of Mr. Gray and an employee of the Brooklyn office of Gray & Fuller, at 200 Montague street. It was through the Brooklyn office that the shares of Big Four bought for account No. 500 were delivered. Mr. Kesel still wanted to have the court hear who owned

that account.
"Whose account was that, Mr. Sutton?" he asked, quickly. The witness answered that it was William Sulzer's, but the answer was stricken out. Mr. Sutton had a part in the delivery

Frederick A. Coe, another employee of Fuller & Gray in the Yonkers office of the firm. On October 31, 1912, Mr. Sutton had a telephone message from Mr to be ready to deliver 200 shares of Rig Four at quarter past 3 o'clock that after The stock was sent from the New York office and was given to Mr. Coe Mr. Coe was then put on the stand. He said that on October 31, 1912, while he

The entire investigation is in the hands of Third Assistant Secretary of State Malone, who received Secretary Wheeler in his office to-day. Representative Henry George of New York accompanied Mr. Wheeler, and the three were in conference heart was not been supported by the conclusion of the conclusi assumed by the payment of \$26,000 in lyn?" asked Mr. Kresel.

"Either Mr. Gray or Mr. Colwell." "You mean Frederick L. Colwell." "Was Mr. Colwell at the time connected with your office

Colwell Once a Broker.

No, he was a customer. Was there any reason why you should brought from Yonkers to Brooklyn to deliver this stock to a man a block away supply their places.

It is admitted that the personal relations between Wheeler and Benson are to says, under guarantee that he will not be large extent responsible for the distance extent responsible for the distance extent responsible for the distance of the responsible for onsible for the disThe enmity between fusal to tell his story to the Frawley are not on speaking committee.

"And I understood he didn't care for them to know that he had an account with to know that he had an account mith to know that he had an account mith to know that he had an account with the property of the story of the first terms of the first "We are more confident than ever that Brooklyn office were in contact every day "My bill was vetoed," the witness said we need him as a witness," Judge Herrick with the office of Harris & Fuller and I finally. He said he voted against the di-

Traced the Stock by Numbers.

On delivering the stock that day My Coe got \$8,825 rot \$8,825 in cash from Mr. Col Later Mr. Colwell went to the Yon the slightest idea where he is hiding.

It is doubtful if Louis A. Sarecky, Gov.

Suizer's former secretary and campaign.

Later Mr. Colwell went to the Yonkers office and gave him a receipt for the stock also. From the receipt that Mr.

Coe gave the Brooklyn office it was money depositor, will be called as a wit- learned that the Big Four certificates

Harris & Fuller Account

Melville B. Fuller of Harris & Fuller, New York stock brokers, was the next witness. He sank into his chair non-

ASSEMBLYMEN TELL OF

BARGAINS ON BILLS When the inquiry turned to the charge that Gov. Sulzer corruptly used his position as Governor and violated the Penal Code in trading his signature on bills for support of his direct primary legislation. the rumor involving his name and had taken the matter up with the Ambassador.

Mr. Wheeler gave open expression to his belief that certain members of the embassy staff were responsible for the stories deried about him and that it was a deliberate attempt to injure him with the State Department.

Ambassador O'Brien, being on the verge of retirement through the appointment of Thomas Nelson Fage to succeed him, deright for the stories of the dorsed further "Pay to the order of the Manhattan Company. New York. Boyer, Griswold & Co." Boyer, Griswold & Co. Boyer, Griswold

ining Mr. Van Namee, asked him if had also a bill introduced by Assembly man J. L. Patrie for \$190,000 good road expenditure in Greene county. But Louis

Marshall of the defence jumped up.
"Just a moment, please," he said. "Under what count is this material. There is no reference in Article 7 of transactions except with relations to the bills intro-duced by S. G. Prime and Thaddeus C. Sweet. We have had no notice with re-gard to the Sweet bill. We have not been invited to try that issue."

Rules for Sulzer.

Mr. Todd replied that the same rule pplied here as the court had applied to campaign contributions not mentioned in the articles of impeachment, evidence upon which was admitted.
"No!" shouted Mr. Marshall.

And Judge Cullen ruled with Mr. Mar

admissable to show these other contri-butions to show the scienter, as it is did not happen by accident. The cases were too numerous to regard that way But in this case, of course, there is noth "It is charged here that there was

direct agreement with certain member of the Legislature if they would suppor the bill that the respondent advocated that he would sign their bills, otherwis not I don't see how there is any question in there at all. I think, there-

Platt on the Stand. Chaster C. Platt, Gov. Sulzer's secre Chaster C. Platt, Gov. Suizer's secre-tary, was then sworn. From a batch of papers under his arm he produced As-semblyman Sweets's bill, with reports on it submitted to the Governor by Efficiency Commissioner J. H. Delaney and Superintendent of Public Works D. W. Peck, He also held forth a copy of High-ways Commissioner Carlisle's report on

nmissioner Carlisle's report on Assemblyman Prime's bill.

John B. Stanchfield questioned George
Graves, who has charge of Gev. Sulser's paid his fine.

October 22, \$1,500; October 22, \$1,500; public statements. He wanted a copy October 28, \$500; October 31, \$8,825. of Mr. Sulzer's statement of July 30 "On

of Mr. Suizer's statement of July 39 "On
the Schiff transaction." Mr. Graves said
he didn't have it with him, and he was
excused to get it from the Executive Offices if he could find it.

Assemblyman Sweet then took the
stand. Immediately Judge Cullen shut
off one line of inquiry by forbidding the
prosecution to submit testimony that the
bridge over the Oswers River was needed. bridge over the Oswego River was needed.
He said: "Courts cannot consider legislation except from one point of view-whether it is constitutional or not."
Assemblyman Sweet told of his call or Gov. Sulzer about two weeks after the regular session of the Legislature ended. Mr. Sweet reported the conversation thus:

Sweet and the Governor.

"The Governor said: 'Assemblyman, what can I do for you?" "I said: 'I am here in the interests of some legislation pending in your de-partment, particularly my Minetto bridge bill.' "He said: 'Assemblyman, how did

"He said: Assemblyman, how did you vote on my primary bill?"
"I said: 'I voted against it.'
"He then said: 'How are you going to vote in the extraordinary session?"
"I said: 'According to the sentiment and in the interest of my district.' He laid his hand on my arm, stroking it and said."

'See Taylor. Smooth him the right way, Assemblyman, and bring your bill to me, but remember, Assemblyman, I take good care of my friends. The witness said he saw Valentine the Governor's counsel.

"Did you smooth him?" asked ex-Senator Brackett "I didn't have to," replied Assemblyman

Sweet smiling.

He said Valentine Taylor told him he had not anything to do with the Minetto bridge bill, as it carried an appropriation. But Mr. Taylor said he would "put across" Mr. Sweet's Montcalm Park bill.

Sweet's Bill Vetoed.

Assemblyman Sweet said he then wer to see Commissioner Delaney and showed him a letter from Superintendent of Public Works Peck. The prosecution was not allowed to get this letter in evidence, Mr. Sweet said Mr. Delaney promised to all he could to secure favorable actio the Governor. Nor would Judge Cul len permit the witness to give his own reasons, as stated to Delaney, why Minetto needed a bridge.
"My bill was vetoed," the witness said

rect primary bill at the regular session, but protest from the defence against his telling how he voted in the extraordinary session was sustained by Judge Cullen. As a matter of fact Mr. Sweet did not wote at all at the extraordinary session.
"We desire to show the attempt to
make the bargain," said Mr. Todd to Judge to us back here. coercion." added Alton B. Parker.

The Schiff Statement.

George Graves again took the stand to produce the Schiff statement of the Gov-

not offered in evidence to-day. The second Assemblyman to testify s to the alleged coercive methods of as to the alleged coerciv Mr. Sulzer was Spencer eron of the Attorney-General's office he visited Gov. Sulzer about two weeks be-fore the bills were signed. He said this

conversation took place between Senator Emerson and the Governor: "Governor," said Senator Emerson, "we are down here on the highway measures affecting the counties of Essex and War-ren. We are very anxious to get your

signature to these bills,' The Governor turned and said, "Senator, you voted against my direct primarie bill." The Senator said, "Yes, Governor but I have a copy of your bill in my pocket," and he then reached and brought out some paper and exhibited it to the Governor, and the Governor said, "You had better read the bill."

"You for Mr. I for You."

The Senator said to him, "I am going understand it, "Go back home and read the bill"-meaning the direct primary bill-said the Governor, "and come back on Priday of Saturday and tell me how you feel as t "As we turned to come out of the Executive Chamber," said Mr. Prime, "he

Q. How did you vote on the direct pri bill at the regular session?

A. I didn't vote. Judge Cullen, as in the case of Assom-blyman Sweet, would not allow Mr. Prime to tell how he voted at the extraordinary

before the court adjourned. Senator Murtaugh said something ought t the stenographers insert-remarks" in the record "inaudible when they could not hear a member's re marks. He said it was undignified and very suggestive—that no member of the court wished to conceal his reasons for

is vote on any question. Furthermore, he wanted the words "in audible murmurings" applied to himself last Thursday struck from the record. Judge Cullen so ordered and bade the stenographers speak up when they could not hear what was being said.

NAILED DOOR DRAWS LIMIT FINE Morris Weinstein Pays \$50 for

A locked door violation of the labor ut nailed fast, came up for discussion efore Justices McInerney, Collins and before Justices McInerney, Collins and O'Keefe in Special Sessions yesterday. The limit fine of \$50 was imposed on Morris Weinstein, manager of the Consolidated Dress and Waist Company on the sixth floor of 422 East Fourth street, where Inspector Keniston of the Bureau of Fire Prevention found the door.

Weinstein's defence was that there was war the door in countries.

Locked Exit in Waist Factory.

another door near the door in question which was used as an exit to a hallway and fire escape. Thirty-nine persons work in the factory out only nine in the room where the nine in the room where the r was discovered. Weinstein

Owing to the death of Mr. Isaac V. Brokaw

President and Founder of this Company

our store will remain closed until Friday of this week.

BROKAW BROTHERS

Astor Place & Fourth Avenue

INCOME TAX HAS VERY WIDE SCOPE

Continued from First Page.

n carrying on any business. 2. All interest accrued and within the year on indebtedness 3. All national, State, county, school

and municipal taxes. 4. Losses actually sustained during the year in business not compensated by insurance or otherwise arising from fire storm or shipwreck.

5. Debts actually ascertained to be worthless and charged off during the year. 6. A reasonable allowance for the exhaustion or wear and tear on property not to exceed in the case of mines 5 per cent of the gross value at the mine of the output for the year. 7. All income the tax upon

en paid at the source 8. Amounts received as dividends upon the stock of any corporation which is taxed upon its net income, but such divi-

dends shall not be deducted unless in-

Items Not Deducted. The following items will not be allowed

s deductions: 1. All personal living or family ex-2. Taxes assessed against local benefits.

3. All expenses of restoring property or making good the exhaustion thereof, for which an allowance has been made, 4. Amounts paid for new buildings, permanent improvements or betterments made to increase the value of any prop-

rty or estate. In computing the net incomes the fol owing exemptions are allowed: 1. Interest upon the obligations of State or any political subdivision thereof.

2. Interest upon the obligations of the

'nited States or its possessions. The President Exempted. The President of the United States is exempted from the tax, as are also the of the United States and all officers and

employees of a State or any political sub-division of a State. Senators and members of Congress are obliged to pay the Besides all taxable persons of lawful age, guardians, trustees and executors are

obliged revenue bureau. Two methods are provided for the col lection of the tax. The foregoing deals altogether with the direct collection from taxpayer himself. There also is th method of collecting at the source. All persons, corporations and business con-cerns which control the payment of fixed or periodical gains or income of another person subject to the tax are obliged to make a return for such person and to withhold the normal tax of 1 per cent.

and pay it to the Government

This feature of the legislation will not become effective, however, until Novembe ing of the tax at the source prior Taxpayers whose taxes ordinaril will be collected in this way will be obliged this year to make personal return on income from March 1 to November 1, which ordinarily will be collected at the

The foregoing collections at the source refer only to incomes of more than \$3,000 a year. They refer to incomes of a fixed or periodical character, such as salartes rent, royalties, partnership profits and the

The rule for withholding of income at the source contains one exception. This relates to the interest on corporate bonds and other like indebtedness. The 1 per ent, normal tax on such interest, ac be withheld by the debtor corporation or its paying agent and transmitted to the The reason for the termination, it was inits paying agent and transmitted to the Government, even if the individual's in-come from such bonds is under \$3,000.

Avoidance of Tax. To avoid the payment of this tax if the induction of drawals by the members of the original bandholder is entitled to an exemption of \$3,000, he must file, not less than thirty days prior to March 1, with the person or is about \$30,000,000.

days prior to March 1, with the person or concern required to pay the tax, a notice in writing claiming the benefit of the exemption.

The syndicate of bankers which, it is understood, has bought this block is composed of White, Weld & Co., Kissel, Kin nicut & Co., Lee, Higginson & Co. Kil the source, if he is entitled for deductions for losses or other expenses, also will be obliged to file a claim either with the collector of internal revenue or with the person or corporation withholding a tax, setting forth his income and the deduc-

tions to be made.

These are the items on which income be withheld at the source whether or not it amounts to \$3,000: 1. Income derived from bonds, mortgages

other indebtedness of corporations and joint stock companies.
2. Incomes composed of coupons, checks or bills of exchange for or in part payment of interest or dividends on stock one sin

or obligations of foreign corporations.

The Articles in Scribner's Magazine by Winifred Louise Taylor on

> "THE MAN BEHIND THE BARS"

tell the story of Prisons and Prisoners from the inside. The October Number on all

news-stands. 25c. a Number

3. Interest upon bonds of foreign com

4. Foreign mortgages or like obligations not payable in the United States.

The Suctages. The incomes from dividends on the capiporation, which itself is subject to the tax of 1 per cent. are not to be included in the return for the normal tax—that is on incomes up to \$29,000. Incomes from such source, however, are to be included in the returns for the surtaxes.

The rates provided in the law about to go into effect are 1 per cent, on net incomes over \$3,000, or \$4,000 in the case of a married person, up to \$20,000 and the following surtaxes.

From \$20,000 to \$50,000, 1 per cent.
from \$50,000 to \$75,000, 2 per cent.
from \$75,000 to \$100,000, 3 per cent.
from \$100,000 to \$250,000, 4 per cent.
from \$250,000 to \$500,000, 5 per cent.
over \$500,000 to \$500,000, 5 per cent.

over \$500,000, 6 per cent. Treasury experts estimate that 425.000

pay about \$115,000,000 under the income

40 DEAD IN RUSSIAN WRECK.

Robbers Cause Smashup at Souski -More Than 100 Hurt. Special Cable Despatch to THE St. PETERSBURG, Sept. 29 .- Forty

ons were killed and more than on dred injured by the wreck of a the Vladikaykas Railroad at bound from Baku to Batum object of securing plunder. Six cars we

Cruisers Will Wafeh British

Interests in Panama. Special Cable Despatch to THE SUN LONDON, Sept. + 29 .- The newly stituted British West Atlantic squadros consisting of the cruisers Berwick, Suf-folk and Lancaster, which will be joined later by the Monmouth, sailed from Devenport to-day for Bermuda. The squadron will watch British in-

terests in the Panama Canal Zone

BANKERS TO GET SUBWAY BONDS Syndicate Reported Arranging

Take Block of \$30,000,000. The first large sale of the Interborough's new 5 per cent. refunding bonds, issued to cover the building of the new subways, will be announced this week. It is understood that J. P. Morgan & Co. bankers in the issue, have practically completed arrangements for the

strong syndicate of 000,000 of the bonds. The amount of the total of \$170,000. 000 bonds to be taken by the bankers is \$78,000,000 for this year. Of these about \$8,000,000 have been exchanged in return

for the old bonds.

J. P. Morgan & Co. announced yester day that the offer of exchange in which ferred, was that a better price for the new bonds than 98 had been arranged. It is understood that blocks of the new

der. Peabody & Co. and Harris, Forbe

is about \$30,000,000.
The syndicate of bankers which,

Record Dominican Customs Washingron, Sept. 29.—The customs receipts of the Dominican republic continue to increase under the American receivership. A new record in collection was established with the ending of the fiscal year on July 31 last, when the total collections amounted to \$4,199,294 an increase of nearly \$500,000 over the best previous record for any one year. Collections for July last were higher than during any other single month but one since the receivership was established.

Budd

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EVENING AND CLUB WEAR

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Budd Building

Continued from First Page. according to the testimony, laid his hand

take good care of my friends."

Hiram C. Todd examining Assemblyma

constitutional. Article No. 7]," ruled Judge Cullen, "does

And as to how Sweet voted in the extra session "how does that make any differ

friction that have existed for nearly a for highways in Essex and Warren Gov. Sulzer also said to Senator Eme

One Stock Account. Arthur M. Fuller of Fuller & Gray, stock testimony as to Frederick L. Colwell's

that the long missing and much wanted wheeler as with the conditions existing in the embassy. It is planned now to have the other members of the embassy staff alleged stock market agent, has been found to Washington just as soon as mem- in a sanitarium outside of the State by a

ACCOUNTS IN EVIDENCE New York be first man to apply for permission to apply for perm

second investigation. His report entirely exonerated Mr. Wheeler.

Meanwhile Mr. Wheeler had learned of the rumor involving his name and had taken the matter up with the Ambassador.

Judge Edward F. O'Dwyer of the City sembly, was called to prove that the envelope containing his check for \$100 for of Essex county, calling for an expendi-

Account No. 500. Arthur L. Fuller of the brokerage firm of Fuller & Gray of 71 Broadway, told something about "Account No. 500." He

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